... OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, CHITALDRUG.

Notification dated 27th June 1955.

Notification (Under Section 64 of the Town Municipalities Act of 1951).

No. H.C. 288—53-54. Notice is hereby given to the inhabitants of Chitaldrug Town Municipality that Government have approved the following rules for the levy and recovery of rates on buildings and lands in this Municipality in their Order No. 1445-8/M.L. 31-55-4, dated 10th May 1955.

The Rules shall come into force from 1st October 1955, *i.e.*, from the Second Quarter of the current year.

Rules.

1. A rate on buildings and lands shall be levied in the Municipalities for Municipal purposes. The rate on the following basis shall be payable and on the dates indicated hereunder:—

	Tax	Rate per year
1.	Lands not occupied by buildings and not appurtenant to any buildings or attached thereto for use therewith as a garden or pleasure ground or for the pasturage of animals kept for private use.	Eight annas for every one hundred square yards.
2.	Buildings or lands or both not falling under (i).	Six percentum on the annual letting value.

2. How rates may be collected.—The rates imposed by these rules shall be collected by the Municipality departmentally.

3. Remissions.—Subject to the sanction of Government, remissions may be made to any extent by the municipality on the recommendation of the Municipal Council, in cases in which the Municipal Council, is satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man.

4. Claims for Refund when not entertainable.—No claim for refund of any sum paid to the Municipality on account of rates on buildings or lands shall be entertained, unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates.

5. Payment of Refund when not to be made.—No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of the notice of the refund having been duly authorised. In such notice the period within which the refund must be demanded shall be always stated.

6. Order for payment of Refund to be written on the Bill Form.—Every order for payment of a refund shall be written on a bill in the form given in Schedule A and signed by the President.

7. Entry in the Assessment List on Sub-Division.—Where any property is sub-divided on application being made to the Municipal Council intimating such sub-division, the Municipal Council shall, unless they see any objection to the same, cause each sub-division to be entered in the assessment list as if it was a separate property.

8. How bills prepared and issued.—All bills under section 92 (1) shall be prepared from the assessment list and from information obtained by process in accordance with bye-laws framed under Section 48 (1) (i) and shall be issued under the signature of the President or other Officer authorised by the President.

9. Suspension of Process for recovery when notice of vacancy received.—When a notice of vacancy has been received under Section 79 process for the recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice.

10. Owner should give notice of re-occupation.—When an owner has given notice of vacancy, he shall also give notice in writing to the President within fifteen days of the date of subsequent re-occupation and failing this, he shall not be entitled to any refund, if it be found that this premises have been re-occupied during the year or instalment period.

11. Notice Fees.—For every notice of demand issued under sub-section (3) of Section 92 of the Act, fees shall be levied at the following rates:—

12. Warrant Fee.—For every distraint made under sub-section (5) of Section 93 of the Act, fees shall be levied at the following rates:—

A fee of four annas if the amount of tax due is not more than Rs. 10.

A fee of eight annas if the amount of tax due is more than Rs. 10 and less than Rs. 50.

A fee of one rupee if the amount of tax due is Rs. 50 and upwards.

13. Maintenance.—Rates as per accompanying statement shall be charged for maintaining live-stock distrained under sub-section (5).

Sl. No.	Description of Live-stock	Cost for the supply of fodder for each head of live-stock per day or fraction of a day Rs. a. p.
1	Elephant	2 0 0
2	Camel	1 0 0
3	Buffalo	0 8 0
4	Do Calf	0 4 0
5	Bullock or Cow	0 8 0
6	Heifer or Calf	0 4 0
7	Goat and Sheep	0 4 0
8	Kid	0 2 0
9	Horse	1 0 0
10	Fowl	0 1 0
11	Donkey (either young or grown)	0 4 0
12	Pig	0 8 0
13	Birds of all kinds	...

Provided that no rate shall be charged where the owner of such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure.

14. The Bill Collector and Revenue Inspector are authorised to receive Municipal dues under these rules.

15. Under Section 46 (1) when Municipal dues may be written off.—Arrears of the tax may be written off as irrecoverable if, after it has been outstanding for at least a year, in the case of a sum less than Rs. 5 and three years in other cases, the Municipal Council is satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sums due cannot be recovered within any reasonable time or by any legal process.

16. Exemption.—In the following cases no tax shall be levied.

(*a*) Buildings and lands set apart for the occupation of His Highness the Maharaja of Mysore.

(*b*) Buildings and lands belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consent to the levy of the tax.

(*c*) Buildings and lands exclusively used as places of public worship or for charitable, but not for residential purposes.

(*d*) Buildings of which the market value is rupees twenty-five or less and which is the sole ratable property of the owner.

(*e*) Gymnasiam or *Garadimanes*.

SCHEDULE 'A'.

District..... Refund Bill.....

Number of Payees	Name of Payee	Amount of refund	Grounds of refund	Date on which the amount claimed is credited in the Treasury Accounts	The Head of accounts under which it is credited	Remarks
1	2	3	4	5	6	7

Certified that the amounts have been credited in the accounts shown as above.